

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,)
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Petitioner,)
)
)
vs.) No.04-MC-9030-RED
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RON HOSTETLER,)
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Respondent.)

REPORT AND RECOMMENDATION

On January 16, 2005, the United States District Court ordered the Internal Revenue Service Summons enforced (Doc. 16). The respondent, thereafter, filed a Motion for Reconsideration (Doc. 19), and the Court, on March 24, 2005, denied the motion (Doc. 22). Subsequently, the United States filed a Motion for Show Cause Order as to why respondent should not be held in contempt and, in that motion, it states that the respondent failed to appear at the times specified by the revenue agent. However, the motion states the respondent did appear at the office of the Internal Revenue Service on April 18, 2005, but refused to produce any of the summoned documents. In his objections to the Motion for Show Cause Order, respondent reiterates his contention that neither the Internal Revenue Service nor this Court has jurisdiction. Respondent, thereafter, filed a Motion for Summary Judgment (Doc. 28). The motion again attempts to litigate the jurisdiction issue, however, the Court has previously rejected the argument and ordered the summons enforced. It is therefore RECOMMENDED that the respondent be ordered to appear before the United States District Judge to whom this case is assigned at a date and time fixed by that judge, and either

produce the summoned documents or be held in contempt of Court. It is further
RECOMMENDED that the Motion for Summary Judgment be denied as untimely and
meritless.

/s/ James C. England

**JAMES C. ENGLAND
UNITED STATES MAGISTRATE JUDGE**

Date: August 11, 2005